

APPARATUS, SYSTEMS AND METHODS FOR
TRANSACTIONING AND MANAGING LIKE-KIND EXCHANGES

ABSTRACT OF THE DISCLOSURE

The present invention provides apparatus, systems and methods for transacting and managing like-kind exchanges for a plurality of taxpayers over a global communications network whereby each taxpayer relinquishes for divestment one or more properties in exchange for one or more replacement properties. The present invention further provides an interactive computer system for transacting like-kind exchanges, such that the computer system is programmed to transact an exchange by a taxpayer of at least one property to be relinquished by the taxpayer for at least one like-kind replacement property, said exchange transacted according to a set of tax-deferred treatment rules. The computer system transacts each like-kind exchange such that at least one property to be relinquished is exchanged for at least one like-kind replacement property wherein the exchange is transacted between a taxpayer, at least one relinquishment property receiver, and at least one replacement property provider.